

Introduced by Senator Figueroa

January 29, 2001

An act to amend Sections 5000 and 5015.6 of the Business and Professions Code, relating to accountants.

LEGISLATIVE COUNSEL'S DIGEST

SB 133, as introduced, Figueroa. Accountants: regulatory board and officers.

Existing law provides for the licensing and regulation of accountants by the State Board of Accountancy in the Department of Consumer Affairs. The provisions creating the board and authorizing the board to appoint an executive officer will become inoperative on July 1, 2002 and will be repealed on January 1, 2003.

This bill would delete these dates, thereby extending the operation of these provisions until an unspecified date.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 5000 of the Business and Professions
- 2 Code is amended to read:
- 3 5000. There is in the Department of Consumer Affairs the
- 4 California Board of Accountancy, which consists of 10 members,
- 5 five of whom shall be certified public accountants, one of whom
- 6 shall be a public accountant, and four of whom shall be public
- 7 members who shall not be licentiates of the board or registered by
- 8 the board. The board has the powers and duties conferred by this
- 9 chapter.

1 The Governor shall appoint two of the public members, the five
2 certified public accountant members, and the public accountant
3 member qualified as provided in this section. The Senate Rules
4 Committee and the Speaker of the Assembly shall each appoint a
5 public member. In appointing the five certified public accountant
6 members, the Governor shall appoint members representing a
7 cross section of the accounting profession with at least one
8 member representing a small public accounting firm. For the
9 purposes of this chapter, a small public accounting firm shall be
10 defined as a professional firm that employs a total of no more than
11 four certified public accountants as partners, owners, or full-time
12 employees in the practice of public accountancy within the State
13 of California.

14 This section shall become operative on July 1, 1997, and shall
15 become inoperative on July 1, ~~2002~~ ____, and as of January 1,
16 ~~2003~~ ____, is repealed, unless a later enacted statute, that becomes
17 effective on or before January 1, ~~2003~~ ____, deletes or extends the
18 dates on which this section becomes inoperative and is repealed.
19 The repeal of this section renders the board subject to the review
20 required by Division 1.2 (commencing with Section 473).

21 SEC. 2. Section 5015.6 of the Business and Professions Code
22 is amended to read:

23 5015.6. The board may appoint a person exempt from civil
24 service who shall be designated as an executive officer and who
25 shall exercise the powers and perform the duties delegated by the
26 board and vested in him or her by this chapter.

27 This section shall become inoperative on July 1, ~~2002~~ ____,
28 and, as of January 1, ~~2003~~ ____, is repealed, unless a later enacted
29 statute, which becomes effective on or before January 1, ~~2003~~
30 ____, deletes or extends the dates on which it becomes inoperative
31 and is repealed.

